

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1356 be amended to read as follows:

- 1 Page 15, after line 42, begin a new paragraph and insert:
- 2 "SECTION 14. IC 6-9-25-6 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) **The county**
- 4 **fiscal body may adopt an ordinance to require that the tax be**
- 5 **reported on forms approved by the county treasurer and that the**
- 6 **tax be paid monthly to the county treasurer. If such an ordinance**
- 7 **is adopted, the tax shall be paid to the county treasurer not more**
- 8 **than twenty (20) days after the end of the month the tax is**
- 9 **collected. All the provisions of the state gross retail tax (IC 6-2.5)**
- 10 **relating to rights, duties, liabilities, procedures, penalties,**
- 11 **definitions, exemptions, and administration shall be applicable to**
- 12 **the imposition and administration of the tax imposed by this**
- 13 **chapter except to the extent such provisions are in conflict or**
- 14 **inconsistent with the specific provisions of this chapter or the**
- 15 **requirements of the county treasurer. Specifically and not in**
- 16 **limitation of the foregoing sentence, the terms "person" and "gross**
- 17 **retail income" have the same meaning in this chapter as they have**
- 18 **in the laws governing the state gross retail tax (IC 6-2.5).**
- 19 (b) **If an ordinance described in subsection (a) is not adopted,**
- 20 **the tax that may be imposed under this chapter shall be imposed, paid,**
- 21 **and collected in the same manner that the state gross retail tax is**
- 22 **imposed, paid, and collected under IC 6-2.5. However, the return to be**
- 23 **filed for the payment of the taxes may be made on separate returns or**
- 24 **may be combined with the return filed for the payment of the state**

1 gross retail tax, as prescribed by the department of state revenue.

2 SECTION 15. IC 6-9-25-7 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. **If the tax is**
4 **paid to the department of state revenue under section 6(b) of this**
5 **chapter,** the amounts received from the taxes imposed under this
6 chapter shall be paid monthly by the treasurer of state to the county
7 treasurer upon warrants issued by the auditor of state."

8 Page 24, between lines 13 and 14, begin a new paragraph and insert:

9 "SECTION 24. [EFFECTIVE UPON PASSAGE] **If the fiscal body**
10 **of a county described in IC 6-9-25-1 adopts an ordinance under**
11 **IC 6-9-25-6(a), as amended by this act, it shall immediately send a**
12 **certified copy of the ordinance to the commissioner of the**
13 **department of state revenue. The ordinance first applies to food**
14 **and beverage taxes:**

- 15 (1) collected by a retail merchant during the month that
16 succeeds the month in which the ordinance is adopted; and
17 (2) payable to the county treasurer under IC 6-9-25-6(a), as
18 amended by this act, not later than twenty (20) days after the
19 end of the month that succeeds the month in which the
20 ordinance is adopted."

21 Renumber all SECTIONS consecutively.

(Reference is to HB 1356 as printed January 30, 2002.)

Representative Saunders